

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF ONE HUNDRED SIXTY-EIGHT OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT DEBTORS' COUNSEL, ERIN ECKOLS, AT 214-746-7700.**

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Robert J. Lemons

Attorneys for Debtors  
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
**In re** : Chapter 11 Case No.  
:  
**LEHMAN BROTHERS HOLDINGS INC., et al.** : 08-13555 (JMP)  
:  
**Debtors.** : (Jointly Administered)  
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**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED SIXTY-EIGHT OMNIBUS OBJECTION TO CLAIMS (SETTLED DERIVATIVES CLAIMS)**

**PLEASE TAKE NOTICE** that on August 19, 2011, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their one hundred sixty-eighth omnibus objection to claims (the "Debtors' One Hundred Sixty-Eighth Omnibus Objection to Claims"), and that a

hearing (the “Hearing”) to consider the Debtors’ One Hundred Sixty-Eighth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **October 5, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

**PLEASE TAKE FURTHER NOTICE** that any responses to the Debtors’ One Hundred Sixty-Eighth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq., and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and

Evan Fleck, Esq.); so as to be so filed and received by no later than **September 20, 2011 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

**PLEASE TAKE FURTHER NOTICE** that if no responses are timely filed and served with respect to the Debtors’ One Hundred Sixty-Eighth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ One Hundred Sixty-Eighth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: August 19, 2011  
New York, New York

/s/ Robert J. Lemons  
Robert J. Lemons

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Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----x  
**In re** : **Chapter 11 Case No.**  
:  
**LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**  
:  
**Debtors.** : **(Jointly Administered)**  
-----x

**DEBTORS' ONE HUNDRED SIXTY-EIGHTH OMNIBUS  
OBJECTION TO CLAIMS (SETTLED DERIVATIVES CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE  
CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING  
THIS ONE HUNDRED SIXTY-EIGHTH OMNIBUS OBJECTION TO  
CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE  
IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE  
OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED  
THERETO TO DETERMINE WHETHER THIS OBJECTION  
AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
DEBTORS' COUNSEL, ERIN ECKOLS, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent as follows:

**Relief Requested**

1. The Debtors file this one hundred sixty-eighth omnibus objection to claims (the “One Hundred Sixty-Eighth Omnibus Objection to Claims”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking to disallow and expunge the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed on Exhibit A (collectively, the “Settled Derivatives Claims”) should be disallowed and expunged, to the extent set forth therein, as contrary to the settlements that the parties have entered into. Pursuant to this Court’s order approving procedures for the settlement or assumption and assignment of prepetition derivatives contracts (the “December Order”) [Docket No. 2257], claimants and the Debtors have negotiated settlements of disputes related to derivatives claims. These settlements provide for resolution of the derivatives claims with a payment to the Debtors, with no amounts being due between the parties, or with the counterparty being granted a single allowed derivatives claim against one or more Debtor counterparties for

a release of all other derivatives claims the claimant has asserted related thereto. The settlements are reflected in executed termination agreements among the relevant parties or have been agreed to by the relevant parties in other writings. The proofs of claim being objected to are not consistent with such settlements as they seek to recover amounts based on prepetition derivatives contracts for which the applicable Debtor does not have liability. The Debtors, therefore, request that the Court disallow and expunge the Settled Derivatives Claims.

**Jurisdiction**

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

**Background**

4. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On September 17, 2008, the United States Trustee for Region 2 (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

6. On December 16, 2008, the Court entered the December Order, which approved and established specific procedures by which the Debtors could settle claims arising from the termination of prepetition derivatives contracts.

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

**The Settled Derivatives Claims Should Be Disallowed and Expunged**

9. In their review of the claims filed on the claims register in these cases, the Debtors have identified the claims on Exhibit A as being claims for which the Debtors specifically negotiated a settlement with the claimants for a payment to the Debtors, for zero dollars, or for a single recovery against one or more Debtors in exchange for a release of all other related derivatives claims. The Settled Derivatives Claims are not consistent with the settlements.

10. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009);

*In re Adelphia Commc's Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at \*15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. Pursuant to the December Order, the Debtors engaged in negotiations with certain claimants that had filed proofs of claim against the Debtors asserting obligations based on prepetition derivatives contracts. The Debtors and these claimants negotiated and agreed that these derivatives claims would be resolved by (i) no amounts being due between the parties, (ii) the claimants making a payment to the Debtors, or (iii) the claimant having a single allowed claim against one or more Debtor counterparties in exchange for a release of all other derivatives claims that it has asserted related thereto. The agreements are reflected in an executed termination agreement or other writing. In order to properly reflect the Debtors' and claimants' agreements, the Debtors request that the Court disallow and expunge the Settled Derivatives Claims listed on Exhibit A to the extent set forth therein.

#### Notice

12. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this One Hundred Sixty-Eighth Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010, governing case

management and administrative procedures for these cases [Docket No. 9635]. The Debtors submit that no other or further notice need be provided.

13. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: August 19, 2011  
New York, New York

/s/ Robert J. Lemons  
Robert J. Lemons

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New York, New York 10153  
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Attorneys for Debtors  
and Debtors in Possession

# EXHIBIT A

## IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	BANCO SANTANDER PUERTO RICO ATTN: ROLANDO MIGUEL 221 PONCE DE LEON, 10TH FLOOR HATO REY, PR 00918	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22236	Undetermined	Settled Derivatives Claim
2	BANCO SANTANDER PUERTO RICO ATTN: ROLANDO MIGUEL 221 PONCE DE LEONE 10TH FLOOR HATO REY, PR 00918	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	22254	Undetermined	Settled Derivatives Claim
3	BERYL FINANCE LIMITED SERIES 2004-2 C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/16/2009	40694	Undetermined	Settled Derivatives Claim
4	BERYL FINANCE LIMITED SERIES 2006-10 C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/18/2009	17463	Undetermined	Settled Derivatives Claim

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
5	BERYL FINANCE LIMITED SERIES 2006-10	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17464	Undetermined	Settled Derivatives Claim
	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						
6	BERYL FINANCE LIMITED SERIES 2006-11	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25987	Undetermined	Settled Derivatives Claim
	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						
7	BERYL FINANCE LIMITED SERIES 2006-11	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	26050	Undetermined	Settled Derivatives Claim
	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
8	BERYL FINANCE LIMITED SERIES 2006-13	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17460	Undetermined	Settled Derivatives Claim
	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						
9	BERYL FINANCE LIMITED SERIES 2006-13	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/18/2009	17461	Undetermined	Settled Derivatives Claim
	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						
10	BERYL FINANCE LIMITED SERIES 2006-14	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17458	Undetermined	Settled Derivatives Claim
	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
11	BERYL FINANCE LIMITED SERIES 2006-14	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/18/2009	17459	Undetermined	Settled Derivatives Claim
	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						
12	BERYL FINANCE LIMITED SERIES 2006-16	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/18/2009	17498	Undetermined	Settled Derivatives Claim
	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						
13	BERYL FINANCE LIMITED SERIES 2006-16	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/16/2009	40700	Undetermined	Settled Derivatives Claim
	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
14	BERYL FINANCE LIMITED SERIES 2006-17  C/O THE BANK OF NEW YORK MELLON - LONDON BRANCH ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/18/2009	17500	Undetermined	Settled Derivatives Claim
15	BERYL FINANCE LIMITED SERIES 2006-17  C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANAJAY JOBANPUTRA-VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17502	Undetermined	Settled Derivatives Claim
16	BERYL FINANCE LIMITED SERIES 2007-19  C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/16/2009	40696	Undetermined	Settled Derivatives Claim

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
17	BERYL FINANCE LIMITED SERIES 2007-19	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/16/2009	40697	Undetermined	Settled Derivatives Claim
	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						
18	BERYL FINANCE LIMITED SERIES 2007-2	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/16/2009	40695	Undetermined	Settled Derivatives Claim
	C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						
19	BERYL FINANCE LIMITED SERIES 2007-3	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25957	Undetermined	Settled Derivatives Claim
	ATTN: SANJAY JOBANPUTRA- VICE PRESIDENT GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON, E15 5AL UNITED KINGDOM						

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
20	BERYL FINANCE LIMITED SERIES 2007-3	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	26037	Undetermined	Settled Derivatives Claim
	ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						
21	BERYL FINANCE LIMITED SERIES 2008-10	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/18/2009	17476	Undetermined	Settled Derivatives Claim
	ATTN: SANAJAY JOBANPUTRA, VICE PRESIDENT GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						
22	BERYL FINANCE LIMITED SERIES 2008-10	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/16/2009	40690	Undetermined	Settled Derivatives Claim
	C/O BNY CORPORATE TRUSTEE SERVICES ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
23	BERYL FINANCE LIMITED SERIES 2008-11  ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT C/O BNY CORPORATE TRUSTEE SERVICES GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25954	Undetermined	Settled Derivatives Claim
24	BERYL FINANCE LIMITED SERIES 2008-11  ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT C/O BNY CORPORATE TRUSTEE SERVICES GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25955	Undetermined	Settled Derivatives Claim
25	BERYL FINANCE LIMITED SERIES 2008-12  C/O BNY CORPORATE TRUSTEE SERVICES ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/16/2009	40705	Undetermined	Settled Derivatives Claim

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
26	BERYL FINANCE LIMITED SERIES 2008-12  C/O BNY CORPORATE TRUSTEE SERVICES  ATTN: SANAJAY JOBANPUTRA-VP, GLOBAL CORP. TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/16/2009	40706	Undetermined	Settled Derivatives Claim
27	BERYL FINANCE LIMITED SERIES 2008-13  C/O BNY CORPORATE TRUSTEE SERVICES  ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25861	Undetermined	Settled Derivatives Claim
28	BERYL FINANCE LIMITED SERIES 2008-13  C/O BNY CORPORATE TRUSTEE SERVICES  ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25862	Undetermined	Settled Derivatives Claim

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
29	BERYL FINANCE LIMITED SERIES 2008-2	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/18/2009	17961	Undetermined	Settled Derivatives Claim
	C/O BNY CORPORATE TRUST SERVICES LIMITED ATTN: SANAJAY JOBANPUTRA GLOBAL CORPORATE TRUST SERVICES - DEFAULT GROUP ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						
30	BERYL FINANCE LIMITED SERIES 2008-2	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17962	Undetermined	Settled Derivatives Claim
	C/O BNY CORPORATE TRUST SERVICES LIMITED GLOBAL CORPORATE TRUST SERVICES - DEFAULT GROUP ONE CANADA SQUARE CANARY WHARF LONDON, E14 5AL UNITED KINGDOM						
31	BERYL FINANCE LIMITED SERIES 2008-5	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/18/2009	17963	Undetermined	Settled Derivatives Claim
	C/O BNY CORPORATE TRUST SERVICES LIMITED GLOBAL CORPORATE TRUST SERVICES - DEFAULT GROUP ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM						

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
32	BERYL FINANCE LIMITED SERIES 2008-5  C/O BNY CORPORATE TRUST SERVICES LIMITED ATTN: SANJAY JOBANPUTRA GLOBAL CORPORATE TRUST SERVICES - DEFAULT GROUP ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17964	Undetermined	Settled Derivatives Claim
33	BERYL FINANCE LIMITED SERIES 2008-8  C/O BNY CORPORATE TRUST SERVICES LIMITED ATTN: SANJAY JOBANPUTRA GLOBAL CORPORATE TRUST SERVICES LIMITED ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/18/2009	17969	Undetermined	Settled Derivatives Claim
34	BERYL FINANCE LIMITED SERIES 2008-8  C.O BNY CORPORATE TRUST SERVICES LIMITED ATTN: SANJAY JOBANPUTRA GLOBAL CORPORATE TRUST SERVICES LIMITED ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17970	Undetermined	Settled Derivatives Claim

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
35	BERYL FINANCE LIMITED SERIES 2008-9  C/O BNY CORPORATE TRUST SERVICES LIMITED ATTN: SANJAY JOBANPUTRA GLOBAL CORPORATE TRUST SERVICES - DEFAULT GROUP ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25857	Undetermined	Settled Derivatives Claim
36	BERYL FINANCE LIMITED SERIES 2008-9  C/O BNY CORPORATE TRUST SERVICES LIMITED ATTN: SANJAY JOBANPUTRA GLOBAL CORPORATE TRUST SERVICES-DEFAULT GROUP ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25858	Undetermined	Settled Derivatives Claim
37	FEDERAL HOME LOAN BANK OF PITTSBURGH  ATTN: DANA A. YEALY, ESQ. 601 GRANT STREET PITTSBURGH, PA 1529	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/18/2009	18992	\$41,545,541.68	Settled Derivatives Claim
38	GRANITE FINANCE LIMITED  ATTN: THE DIRECTORS HSBC HOUSE, 68 WEST BAY ROAD GEORGE TOWN, GRAND CAYMAN, KY1-1102 CAYMAN ISLANDS	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	27869	Undetermined	Settled Derivatives Claim

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
39	GRANITE FINANCE LIMITED ATTN: THE DIRECTORS HSBC HOUSE, 68 WEST BAY ROAD GEORGE TOWN, GRAND CAYMAN, KY1-1102 CAYMAN ISLANDS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27870	Undetermined	Settled Derivatives Claim
40	GREENSPRING VILLAGE, INC. C/O STEPHEN B. GERALD, ESQ. WHITEFORD, TAYLOR, & PRESTON LLP SEVEN SAINT PAUL STREET BALTIMORE, MD 21202-1636	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	23857	Undetermined	Settled Derivatives Claim
41	GREENSPRING VILLAGE, INC. C/O STEPHEN B. GERALD, ESQ. WHITEFORD, TAYLOR, & PRESTON LLP SEVEN SAINT PAUL STREET BALTIMORE, MD 21202-1636	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23858	Undetermined	Settled Derivatives Claim
42	LATVIJAS BANKA 2A K. VALDEMARA ST. RIGA, LV-1050 LATVIA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26866	\$331,145.00*	Settled Derivatives Claim
43	LATVIJAS BANKA 2A K VALDEMARA ST. RIGA, LV-1050 LATVIA	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	26867	\$331,145.00*	Settled Derivatives Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

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**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
44	PPG INDUSTRIES, INC. PENSION PLAN TRUST (BLK TICKER: PPG-DB) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET, 2ND FLOOR NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20684	\$85,474.00*	Settled Derivatives Claim
45	PPG INDUSTRIES, INC. PENSION PLAN TRUST (BLK TICKER: PPG-DB) C/O BLACKROCK FINANCIAL MANAGEMENT, AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET, 2ND FLOOR NEW YORK, NY 10022	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	20685	\$85,474.00*	Settled Derivatives Claim
46	SAPHIR FINANCE PLC- SERIES 2008-10 ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O BNY CORPORATE TRUSTEE SERVICES CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25945	Undetermined	Settled Derivatives Claim
47	SAPHIR FINANCE PLC- SERIES 2008-10 ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25946	Undetermined	Settled Derivatives Claim

\* - Indicates claim contains unliquidated and/or undetermined amounts

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**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
48	SAPHIR FINANCE PLC- SERIES 2008-11 ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25943	Undetermined	Settled Derivatives Claim
49	SAPHIR FINANCE PLC- SERIES 2008-11 ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25944	Undetermined	Settled Derivatives Claim
50	SAPHIR FINANCE PLC- SERIES 2008-7 ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25971	Undetermined	Settled Derivatives Claim
51	SAPHIR FINANCE PLC- SERIES 2008-7 ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25973	Undetermined	Settled Derivatives Claim

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
52	SAPHIR FINANCE PUBLIC COMPANY LIMITED SERIES 2004-7  ATTN: SANJAY JOBANPUTRA C/O BNY CORPORATE TRUST SERVICES LIMITED GLOBAL CORPORATE TRUST SERVICES- DEFAULT GROUP ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25961	Undetermined	Settled Derivatives Claim
53	SAPHIR FINANCE PUBLIC COMPANY LIMITED SERIES 2004-7  ATTN: SANJAY JOBANPUTRA C/O BNY CORPORATE TRUST SERVICES LIMITED GLOBAL CORPORATE TRUST SERVICES- DEFAULT GROUP ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25962	Undetermined	Settled Derivatives Claim
54	SAPHIR FINANCE PUBLIC LIMITED COMPANY SERIES 2008-8  C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH GLOBAL CORPORATE TRUST ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25826	Undetermined	Settled Derivatives Claim

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
55	SAPHIR FINANCE PUBLIC LIMITED COMPANY SERIES 2008-8  C/O BANK OF NEW YORK MELLON-LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA-VICE PRESIDENT GLOBAL CORPORATE TRUST LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25827	Undetermined	Settled Derivatives Claim
56	SAPHIR FINANCE PUBLIC LIMITED COMPANY SERIES 2008-9  C/O BANK OF NEW YORK MELLON-LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA-VICE PRESIDENT GLOBAL CORPORATE TRUST LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25828	Undetermined	Settled Derivatives Claim
57	SAPHIR FINANCE PUBLIC LIMITED COMPANY SERIES 2008-9  C/O BANK OF NEW YORK MELLON-LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA-VICE PRESIDENT GLOBAL CORPORATE TRUST LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25829	Undetermined	Settled Derivatives Claim

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
58	SAPHIR FINANCE PUBLIC LIMITED COMPANY SERIES 2008-6  ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST  C/O THE BANK OF NEW YORK- LONDON BRANCH ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25938	Undetermined	Settled Derivatives Claim
59	SAPHIR FINANCE PUBLIC LIMITED COMPANY SERIES 2008-13  ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST  C/O THE BANK OF NEW YORK- LONDON BRANCH ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25939	Undetermined	Settled Derivatives Claim
60	SAPHIR FINANCE PUBLIC LIMITED COMPANY SERIES 2008-13  ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST  C/O THE BANK OF NEW YORK- LONDON BRANCH ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25940	Undetermined	Settled Derivatives Claim

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
61	SAPHIR FINANCE PUBLIC LIMITED COMPANY SERIES 2008-12  ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST  C/O THE BANK OF NEW YORK- LONDON BRANCH ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25941	Undetermined	Settled Derivatives Claim
62	SAPHIR FINANCE PUBLIC LIMITED COMPANY SERIES 2008-12  ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL CORPORATE TRUST  C/O THE BANK OF NEW YORK- LONDON BRANCH ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25942	Undetermined	Settled Derivatives Claim
63	SAPHIR FINANCE PUBLIC LIMITED COMPANY SERIES 2008-6  C/O BANK OF NEW YORK MELLON - LONDON BRANCH, THE  ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT, GLOBAL CORPORATE TRUST  ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25824	Undetermined	Settled Derivatives Claim

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
64	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES  ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31017	Undetermined	Settled Derivatives Claim
65	ZIRCON FINANCE LIMITED SERIES 2007-15  ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL, UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26010	Undetermined	Settled Derivatives Claim
66	ZIRCON FINANCE LIMITED SERIES 2007-15  ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL, UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	26011	Undetermined	Settled Derivatives Claim

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
67	ZIRCON FINANCE LIMITED SERIES 2007-16  ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL, UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	26009	Undetermined	Settled Derivatives Claim
68	ZIRCON FINANCE LIMITED SERIES 2007-18  ATTN: SANAJAY JOBANPUTRA VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL, UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26004	Undetermined	Settled Derivatives Claim
69	ZIRCON FINANCE LIMITED SERIES 2007-18  ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL, UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	26005	Undetermined	Settled Derivatives Claim

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
70	ZIRCON FINANCE LIMITED SERIES 2007-19  ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL, UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	26003	Undetermined	Settled Derivatives Claim
71	ZIRCON FINANCE LIMITED SERIES 2007-19  ATTN: SANAJAY JOBANPUTRA C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26029	Undetermined	Settled Derivatives Claim
72	ZIRCON FINANCE LIMITED SERIES 2007-5  ATTN: SANJAY JOBANPUTRA C/O BNY CORPORATE TRUST SERVICES LIMITED GLOBAL CORPORATE TRUST SERVICES- DEFAULT GROUP ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25949	Undetermined	Settled Derivatives Claim

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
73	ZIRCON FINANCE LIMITED SERIES 2007-5  ATTN: SANJAY JOBANPUTRA C/O BNY CORPORATE TRUST SERVICES LIMITED GLOBAL CORPORATE TRUST SERVICES- DEFAULT GROUP ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25950	Undetermined	Settled Derivatives Claim
74	ZIRCON FINANCE LIMITED SERIES 2007-6  C/O THE BANK OF NEW YORK MELLON - LONDON BRANCH ATTN: SANJAY JOBANPUTRA, VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	21821	Undetermined	Settled Derivatives Claim
75	ZIRCON FINANCE LIMITED SERIES 2007-6  C/O THE BANK OF NEW YORK MELLON - LONDON BRANCH ATTN: SANJAY JOBANPUTRA, VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21822	Undetermined	Settled Derivatives Claim

**IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)**

**OMNIBUS OBJECTION 168: EXHIBIT A - SETTLED DERIVATIVES CLAIMS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
76	ZIRCON FINANCE LIMITED- SERIES 2007-16  ATTN: SANAJAY JOBANPUTRA- VICE PRESIDENT, GLOBAL C/O THE BANK OF NEW YORK MELLON- LONDON BRANCH CORPORATE TRUST ONE CANADA SQUARE LONDON E14 5AL, UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26008	Undetermined	Settled Derivatives Claim
					TOTAL	\$42,378,779.68	

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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<b>In re</b>	<b>:</b>	<b>Chapter 11 Case No.</b>
	<b>:</b>	
<b>LEHMAN BROTHERS HOLDINGS INC., et al.,</b>	<b>:</b>	<b>08-13555 (JMP)</b>
	<b>:</b>	
<b>Debtors.</b>	<b>:</b>	<b>(Jointly Administered)</b>
	<b>X</b>	

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**ORDER GRANTING DEBTORS' ONE HUNDRED SIXTY-EIGHTH  
OMNIBUS OBJECTION TO CLAIMS (SETTLED DERIVATIVES CLAIMS)**

Upon the one hundred sixty-eighth omnibus objection to claims, dated August 19, 2011 (the “One Hundred Sixty-Eighth Omnibus Objection to Claims”),<sup>1</sup> of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the Settled Derivatives Claims on the grounds that the Debtors and claimants have agreed that the Settled Derivatives Claims seek recovery of monies for which the applicable Debtors are not liable, all as more fully described in the One Hundred Sixty-Eighth Omnibus Objection to Claims; and due and proper notice of the One Hundred Sixty-Eighth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors’ Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed

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<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ One Hundred Sixty-Eighth Omnibus Objection to Claims.

on Exhibit A attached to the One Hundred Sixty-Eighth Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010, governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the One Hundred Sixty-Eighth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Sixty-Eighth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the One Hundred Sixty-Eighth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the Settled Derivatives Claims listed on Exhibit 1 annexed hereto are disallowed and expunged with prejudice to the extent set forth therein; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the Settled Derivatives Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A annexed to the One Hundred Sixty-Eighth Omnibus Objection to Claims that does not appear on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: \_\_\_\_\_, 2011  
New York, New York

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UNITED STATES BANKRUPTCY JUDGE